

NAME	SOCIAL SECURITY NUMBER
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ROUND ALL INCOME FIGURES TO WHOLE DOLLAR AMOUNTS

A YOUR INCOME			B SPOUSE INCOME STATUS 4 ONLY	
1. Adjusted Gross Income: (AR1000/AR1000NR, Line 34).	1	00	1	00
2. Less Existing IRA Distribution to Convert to Roth IRA: (AR1000/AR1000NR, Line 18).	2	00	2	00
3. Adjusted Gross Income less IRA Conversion: (Line 1 less Line 2).	3	00	3	00
4. Enter <div style="display: inline-block; vertical-align: middle; font-size: 2em; line-height: 1;">}</div> <input type="checkbox"/> Itemized Deductions. (AR3 Line 28. See Instructions Line 4 below). the larger <div style="display: inline-block; vertical-align: middle; font-size: 2em; line-height: 1;">}</div> OR of your: <input type="checkbox"/> Standard Deductions.				
(See Standard Deductions Instructions, AR1000/AR1000NR, Line 36).	4	00	4	00
5. Net Taxable Income: (Line 3 less Line 4).	5	00	5	00
6. Select tax table(s): (Enter tax from Table) <input type="checkbox"/> Regular <input type="checkbox"/> AR1000DGW	6	00	6	00
7. Tax: (Enter total from Line 6A and 6B).	7		7	00
8. Enter Tax from Lump Sum Distribution Schedule (AR1000TD) (AR1000/AR1000NR, Line 40).	8		8	00
9. IRA and qualified plan withdrawal and overpayment penalties: (AR 1000/AR1000NR, Line 41).	9		9	00
10. Total Tax Less IRA Conversion: (Add Lines 7, 8, and 9).	10		10	00
11. Total Tax including Conversion: (from AR1000/AR1000NR, Line 42).	11		11	00
12. Additional Tax Due for Conversion: (Line 11 less Line 10).	12		12	00
13. AMOUNT OF INSTALLMENTS: Divide Line 12 by four (4). (See Instructions).	13		13	00

General Instructions

Emergency Regulation 1998-2 constitutes the determination of the Director that the collection of income tax attributable to an existing IRA conversion to a Roth IRA will be facilitated by permitting such tax to be paid over four (4) years. No penalty and interest will apply to such payments provided they are timely made. Payments not made on time will be subject to penalty and interest. Underestimation penalty shall not apply to the taxable amount converted. For conversion year 1998, full payment may be made on or before May 15, 1999 or in four (4) equal installments as follows:

1st Installment	Due	May 15, 1999	3rd Installment	Due	May 15, 2001
2nd Installment	Due	May 15, 2000	4th Installment	Due	May 15, 2002

Use Form AR1000 Roth if you elect to pay in installments.

Failure to pay all installments when due shall cause all tax attributable to taxable amount converted to become due.

If you elect to pay in full, pay full amount when you file your AR1000 or AR1000NR return.

Note: After 1998, taxes due from a conversion will have to be paid in the year of the conversion.

Line Instructions

- Line 1. Enter adjusted gross income, Form Ar1000/AR1000NR, Line 34.
- Line 2. Enter amount of existing IRA distributions converted to Roth IRA reported on AR1000/AR1000NR, Line 18.
- Line 3. Enter adjusted gross income excluding IRA distributions that will be rolled over to a Roth, Line 1 less Line 2.
- Line 4. Enter the larger of your Itemized Deductions (AR3 Line 28) or your Standard Deduction (AR1000/AR1000NR Line 36).
Note: If you are Itemizing Deductions, Line 2 and 24 of the AR3 should be adjusted by the converted amount. This will change you allowable medical and miscellaneous deductions. Total Itemized Deductions should then be prorated between spouses.
- Line 5. Subtract Line 3 less Line 4.
- Line 6. Enter tax from table.
- Line 7. Combine amounts on Line 6A and 6B. Enter total here.
- Line 8. Enter tax from Lump Sum Distribution Schedule, AR1000TD. Enter amount from AR1000/AR1000NR, Line 40.
- Line 9. IRA and qualified plan withdrawal and overpayment penalties (Federal Form 5329). Enter amount from AR1000/AR1000NR, Line 41.
- Line 10. Total Tax. Add Lines 7, 8 and 9.
- Line 11. Enter total tax from AR1000/AR1000NR, Line 42.
- Line 12. Additional tax due for conversion. Line 11 less Line 10.
- Line 13. Amount of installments. Divide Line 12 by 4. See General Instructions above for installment due dates.